

## David Bordelon

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**From:** Suzonne Cowart <scowart@svc-cpa.com>  
**Sent:** Tuesday, December 15, 2020 10:15 AM  
**To:** David Bordelon  
**Cc:** Sheri Morris - COC; David Barrow - COC  
**Subject:** Request for Advisory Opinion  
**Attachments:** CEA 2020-21.pdf; CEA.pdf; Chamber CEA (002).pdf  
  
**Importance:** High

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David,

As I mentioned to you yesterday, the City of Central has a cooperative endeavor agreement with Central Chamber of Commerce. Like most services within the city, the Finance Director, is a contracted service which I provide to the City. As the finance director, my office processes the payrolls for the City, prepares payroll tax returns, remits all payroll taxes. I also prepare/assist the mayor in preparation of the budget, oversee the annual audits, and review all monthly closeout documents and financials. I also assist the mayor with any other financial related issues/advice as he sees fit. I do not have signature authority over any of the bank accounts or investments nor do I have approval authority over any expenditures.

The same is true for all municipal services provided by IBTS which includes, public works, permitting, inspections, accounting department etc.

The Central Chamber is requesting that I provide services to them which would include payroll process, remitting and filing payroll taxes and returns, and annual preparation of taxes – Form 990. I would not have any approval authority nor signature authority on the Chambers bank account(s).

Due to the existing cooperative endeavor agreement, we feel that a opinion is required for this situation. We are requesting the opinion ASAP due to the fact that the Chamber's current payroll process/tax preparer is retiring at year end. Their first payroll to be processed would be on Jan 15<sup>th</sup>. Should you require additional information please contact me.

Thank you for your assistance.

**Suzonne V Cowart CPA**  
**13366 Hooper Road, Ste C**  
**Central, LA 70818**  
**225-261-7484 ext 201**

### DISCLAIMER

Any accounting, business or tax advice contained in this communication, including attachments and enclosures, is not intended as a thorough, in-depth analysis of specific issues, nor a substitute for a formal opinion, nor is it sufficient to avoid tax-related penalties. If desired, I would be pleased to perform the requisite research and provide you with a detailed written analysis. Such an engagement may be the subject of a separate engagement letter that would define the scope and limits of the desired consultation services.

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